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FOPRIDEH
Federación de Organizaciones
No Gubernamentales para
el Desarrollo de Honduras

Decentralization Enabling Environment (DEE)

SEMIANNUAL PERFORMANCE REPORT

Cooperative Agreement No. 522-A-11-00001

January - June 2015

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Acronyms

AMHON Honduran Municipal Association
COSUDE Swiss Cooperation
CSO Civil Society Organizations
DD Decentralization Office
DEE Decentralization Enabling Environment
FAI Fiscal Autonomy Indicator
FOPRIDEH Federation of non-Governmental Organizations for Honduran Development
GSC Civil Society Group
GOH Central Government of Honduras
LCAM Municipal Service Law
MANOFM* (Francisco Morazán) Municipal association of the Northwest of Francisco Morazán
MANSUCOPA* (La Paz & Comayagua) Municipal Association of the Southwest Valley of Comayagua and La Paz
MANVASEN* (Ocotepeque) Municipal association of the Sensentí Valley
MUNASBAR* (Santa Bárbara) Municipal association from the South Region of Santa Bárbara
MAMSA* (Olancho) Municipal association of Municipalities Martyrs from the Sierra of Agalta
MAMLESIP* Municipal association of Municipalities Lencas from la Sierra de La Paz
OMM Municipal Woman's Office (OMM)
PMP Performance Monitoring Plan
POA Annual Work plan
SAFT Tax and Finances Management System
SAMI Municipal Integrated Management System
SIGMA Municipal Management Information System
SEDIS: Development Secretariat for Social Inclusion
SEFIN Ministry of Finance
SERNA Secretary of Natural Resources and Environment
SDHJGD Ministry of Human Rights, Justice, Governance and Decentralization
TSC Supreme Audit Institution
UTD Decentralization Technical Unit
UTI Inter Municipal Technical Unit
UFIM Municipal Association Finance Unit
USG United States Government

*Acronyms in Spanish

I. Executive Summary

This document includes the methodology, significant achievements, and main obstacles identified within the Decentralization Enabling Environment Program during the period (January – June 2015). Important note, for Indicators 2.1 and 2.3 reported information is presented up to the month of May therefore the analysis is made by comparing the achievements from January to May 2015 and January to May 2014.

Individual and group advice and technical assistance were included as part of the applied methodology for the development of the activities, also the development of workshop with support of: facilitators, consultants, technical field and the coordination with Honduran Municipal Association (AMHON), Ministry of Human Rights, Justice, Governance and Decentralization (SDHJGD), Decentralization Office (DD), the Supreme Audit Institution (TSC), Field Technicians and the Municipal Association Finance Unit (UFIMs).

In relation with the advances in advocacy for approval of the Decentralization Law the main achievement is the presentation of the Draft Law to the SDHJGD that includes the observations proposed by the General Secretariat of Government Coordination and the Secretariat of the Council of Ministers which were socialized and agreed with the Interinstitutional Commission for State Decentralization.

Advocacy in public policies, have strengthened the capabilities of CSOs and Local Governments for the formulation of local public policies in their respective areas of influence.

Regarding law implementation, two key results were achieved during the period. The first result is the tax arrears recovery through legal mediations of **L 141, 035.55 representing 1.75% recovered** of a total debt identified of **L 8,030,380.29** in 12 municipalities and a total of **460** legal suits; the second result is the elaboration of ten Performance Assessment Manuals according to the Municipal Administrative Career Law (L-CAM) for the benefit of the municipalities of Arada, Atima, El

Nispero, Nuevo Celilac, San Nicolas and San Vicente Centenario members of MUNANSBAR; and Vallecillos, Marale, El Porvenir and Orica belonging to the MANOFM; in the manuals a technique is established for the evaluation of the permanent employees in compliance with the provisions of the Law on Municipal Administrative Career, is expected by October that municipalities of the municipal associations of MUNASBAR make the assessment of their personal.

Monitoring actions were performed to ensure the application of the Tax and Finances Management System (SAFT) and the update of the tax payers database, transparency, and improve own source revenue collection while strengthening the financial autonomy that have allowed fund the projects established in the municipal budgets.

During the period, the Result 4: Municipal Grant Challenge (MGC) began activities highlighting among others the following:

1. Two regional launches to present the MGC were performed, the first launch was addressed to the Municipal Associations of FOPRIDEH/ DEE project; and the second launch was addressed to the Municipal Associations of USAID/NEXOS program.
2. Administrative and financial capacity was passed in 13 Municipal Associations of which 10 approved such evaluation and have vetted capacity to manage grants.

Finally, this summary references the actions undertaken in the area of communications, particularly to expand coverage of reporting to the public about the progress in decentralization with support of the Decentralization Observatory.

II. Introduction

This Semi-Annual report for the period of January - June 2015 presents the accomplishments and areas for improvement for the Federation of Non-Governmental Organizations for Honduran Development (FOPRIDEH) under the Decentralization Enabling Environment Program (DEE), hereinafter referred to as DEE.

This document will show the most important activities implemented during this period, and the progress to achieve results as presented in the framework of Cooperative Agreement No. 522-A-11-00001 signed between FOPRIDEH and the United States Agency for International Development (USAID).

General Objective

The general objective of the Project DEE is to strengthen national institutions, local governments and civil society's capacities to promote, ratify, and apply the legislative reforms that support decentralization. These goals are attained through the accompaniment of the Central Government, Local Government, Civil Society Organizations (CSOs), and other strategic partners associated with the project. Achieving a legal framework for decentralization involves the approval of new and/or reformed public policies and laws.

Specific Objectives

1. Advocacy and Train local people to promote decentralization laws skillfully and representatively.
2. Strengthen local government capacities through: 1) The adoption and implementation of the legal, fiscal and administrative reforms, 2) Monitor and report quarterly on national government transfers to local governments and verify the application of the law stated in the article 91 of the Municipal Law to citizens, 3) Increase capacity to finance municipal operative costs and invest with own source funds.
3. Advocate with fellow CSOs for legal framework that supports decentralization.

III. Performance Monitoring Plan Results Table

| AO, IR or Sub-IR | Indicator | Unit of Measurement | Disaggregation | 2015 Target | 2015 Actual | Average |
|--|--|---|-----------------------------|---------------------------|-------------|---------|
| Result 1: Comprehensive legal framework for increased municipal autonomy strengthened | | | | | | |
| IR 1.1 | Indicator 1.1: Total resources managed by local government as percentage of total public resources. | Percentage Points or Percentage Change | Municipalities | 11% | 2.21% | |
| IR 1.2 | Indicator 1.2 Percentage of laws and reforms passed by the GOH and drafted with USG assistance to promote decentralization compared to introduced initiatives. | Percentage | | 80% | 53% | |
| IR 1.3 | Index of Implementation of the Municipal Administrative Career Law by Local Government to promote municipal autonomy | Scale | Municipalities | $(2/3 \times 100) = 67\%$ | 67% | |
| Result 2: Legal framework for municipal fiscal autonomy strengthened | | | | | | |
| IR 2.1 | Index of fiscal municipal autonomy of municipalities (own source revenue/total income | Percentage of fiscal autonomy | Municipalities by quarter | 5 % of index Increase | -17.57% | |
| IR 2.2 | Percentage of laws and reforms passed by the GOH and drafted with USG assistance to promote fiscal autonomy compared to introduced initiatives | Percentage of laws or policies approved | | 80% | TBD | |
| IR 2.3 | Score of implementation of legislation to promote fiscal autonomy, implemented by the municipalities | Percentage points (pp) | Municipalities by quarterly | 10 pp increase | 15.03 pp | |

| AO, IR or Sub-IR | Indicator | Unit of Measurement | Disaggregation | 2015Target | 2015 Actual | Average |
|---|--|------------------------------------|----------------------------------|----------------------------------|-------------------------------|---------|
| Result 3: Cross-cutting actions of civil society participation in the decentralization processes increased | | | | | | |
| IR 3.1 | Indicator 3.1 Number of representatives from civil society organizations who contribute to project activities. | Number | Number | 300 Women = 200 Men = 100 | 81 Women = 41 Men = 40 | |
| IR 3.2 | Percentage of civil society perception on decentralization and municipal autonomy | Percentage points or exchange rate | Perception Opinions | 20% increase from previous year | TBD | |
| Result 4: Municipal Grant Challenge | | | | | | |
| IR 4.1 | Number of grants provided to the Municipal Associations. | Number | Number | 6-10 | TBD | |
| IR 4.2 | Percentage of youth participation in the process for projects prioritization aimed at violence prevention | Percentage | Percentage | 20% Women = 60% Men = 40 % | TBD | |
| F INDICATOR | | | | | | |
| F1 | F Indicator 1: Number of laws or amendments promoting decentralization drafted with USG assistance | Number | None | 15 | 8 | |
| F2 | Indicator F2: Number of individuals who received USG assisted training, including management skills and fiscal management, to strengthen local government and/or decentralization. | Number of participants | Number of participants by gender | 160 Women = 112 Men = 48 | 180 Women = 84 Men = 96 | |

The assessment of targets (average) will be reported at the end (Annually report) in accordance with the criteria established in the PMP measurement (Table of indicator evaluation) that shown below.

TABLE OF INDICATOR EVALUATION

| Measurement Criteria | Ranks |
|-----------------------------|------------------------|
| Beyond expectation | >100% |
| Acceptable | $\leq 100\% \geq 80\%$ |
| At Risk | $< 80\% \geq 70\%$ |
| Below expectation | < 70% |

3.1 Comments base on the PMP Results:

National Congress approved an amount of **4,200,006,000.00** for Municipal Transfers to the 298 municipalities of Honduras for the year 2015. Additionally, through an agreement signed on June 8, 2015 between the Association of Municipalities of Honduras (AMHON) and the Ministry of Development of Social Inclusion (SEDIS), **600** million lempiras were approved for the implementation of municipal projects under the guidelines National Program "Vida Mejor", , the base amount for analysis of municipal payment for transfer according to the SDHJGD is **4,800,006,000.00** million lempiras such value representing **6.92%** of the tax income of the General Budget of the Republic for 2015.

According the data updated to June 30, the Central Government has transferred to the municipalities **965,852,521.65** million lempiras representing **2.21%** of **11%** annually. Moreover, 128 municipalities did not have the authorization to receive the transfer paid for the second quarter 2015 since they did not submit accountability reports required by law.

Important note: For the AMHON and the Development Secretariat for Social Inclusion (SEDIS), the amount established of transfer for 2015 is **4,800,000,000.00** million lempiras making a difference of **600** million lempiras as the result of the agreement signed between the AMHON and the Central Government the last June 8, 2015.

In relation to indicators 1.2 and F1 the Project has promoted the approval of fifteen (15) tools or subjects concerning regulations achieving eight (8) approvals.

| Promoted tools or subjects concerning regulations: | Number of regulations | | | % of approved regulations |
|--|-----------------------|-------------------------------------|----------|---------------------------|
| | Promoted | Expected value of approval (Target) | (Actual) | |
| Decentralization Law | 1 | - | - | - |
| Municipal Service Law | 10 | 8 | 8 | 80% |
| Municipal Service Bylaw | 4 | - | - | - |
| Total | 15 | 8 | 8 | 53% |

Source: Own elaboration

For indicator 1.3 in relation to the implementation of the L-CAM is reported the elaboration of two (2) manuals of three (3) proposed as follow:

| Proposed manuals | Manuals produced | Compliance level |
|---|---|------------------|
| Three (3) <ul style="list-style-type: none"> Manual of job's position and Wages Performance Evaluation Manual Human Resources Management Manual | Two (2) <ul style="list-style-type: none"> Manual of job's position and Wages Performance Evaluation Manual <p>The manual will contribute that municipalities comply with the implementation of the Municipal Administrative Career Law.</p> | 2/3 = 67% |

Source: Own elaboration

Indicator 2.1 shows during the period 2015 a **17.56%** decrease in relation to the period 2014, not achieving to date the expected target of **5%** increase. Such a decrease in the indicator is due to a higher collection from own source revenue during the period 2015 where **L 109,580,372.9** was collected corresponding a **27.15%** increase in comparison to the 2014 period with own source revenue collected of **L 86,182,560.09**.

Indicator 2.1 has also been affected by the total income which during the period 2015 were **L 420,933,329.36** which equals to **54.23%** increase in relation to the period 2014 where the total income was **L 272,926,661.90**.

The increase in total income is consistent with:

- The central government paid off the debt of transfers 2014 during the first half 2015.
- Increased cash and bank balances at December 31, 2014 increased at the same time capital revenues as part of the total income.

| IAF COMPARISON OF JANUARY TO MAY 2014 VRS JANUARY TO MAY 2015 | | | | |
|---|----------------|----------------|--|---|
| Description | 2014 | 2015 | Variation Increase or decrease | |
| | | | Absolute (Final value 2015 – Initial value 2014) | Percentage (Final value 2015 – Initial value 2014) ÷ Initial value 2014 |
| Own resources | 86,182,560.09 | 109,580,372.99 | 23,397,812.90 | 27.15% |
| Total revenues | 272,926,661.90 | 420,933,329.36 | 148,006,667.46 | 54.23% |
| FAI | 31.58% | 26.03% | 15.80 | -17.57% |

Source: Accountability Reports 2015 provided by the SAMI GL Program and municipalities income reports provided by each municipality.

Observations: The following formula was used to calculate the increase or decrease variations
(Final value 2015 – Initial value 2014) ÷ Initial value 2014

For indicator 2.2 Approval of rules and regulations at Municipal Council level is reported the approval of 39 accountability reports and execution of projects reports by the Municipal Councils.

The accountability reports contain the detail of current revenues, own revenues and capital income as well as details of expenditures by programs and activities; also shows Inventory control and property, Project report, Balance sheet, State income and expenses, Control Financing and Petty cash.

Indicator 2.3 refers to the application of the law with respect to the recovery percentage of the tax arrears, this indicator takes into account the % of taxes recovered during the period 2014 which was 3.60% compared with the period 2015 of 18.63% showing an increase of 15.03 perceptual points (pp) exceeding the PMP' target of 10 pp increase for 2015.

The increase of this indicator is a result of the advocacy and technical assistance provided by the project to improve tax recovery activities and also the efforts made (political and technical) by each municipalities.

| Indicator of Law Implementation, comparative analysis, data from January to May 2014-2015 | | | | | | | |
|---|-----------------|------------|--------------------------------------|-----------------|------------|-------------|----------------------------|
| 2014 | | | 2015 | | | Variations | |
| tax arrears at the beginning of year | Taxes recovered | % Recovery | tax arrears at the beginning of year | Taxes recovered | % Recovery | Absolute | Relative Percentage Points |
| 75,046,672.45 | 2,703,744.27 | 3.60 | 72,342,928.18 | 13,478,512.38 | 18.63 | 10774768.11 | 15.03 |

Source: Accountability Reports 2015 provided by the SAMI GL Program and municipalities income reports provided by each municipality.

Indicator 3.1 is reported a total of **81** participants from civil society who contribute in project activities which equal to **27%** in relation to **300** participants as a target expected at the end of 2015. The low compliance for this indicator is due that most of the activities aim to reach the target have been programmed for the second semester.

According with the PMP a survey on “CSO’s Perception on Decentralization and Municipal Autonomy” will be completed until September 2015, therefore results will be reported until the next semiannual report. Hence, indicator 3.2 is left as TBD for now.

Indicators of the Municipal Grant Challenge or Result 4 does not report actual compliance due the specific activities to reach the target will be taking place in the second semester.

F2 indicator reached **160** of **180** people who received USG assisted training, including management skills and fiscal management, to strengthen local government and/or decentralization and the Local Autonomy.

IV. Progress of activities of project results

4.1 Methodology

The DEE program applied technical training, workshops, and advocacy strategies to achieve results. These includes:

- a) Training with the support of consultants and technical staff from result 2 to strengthen civil society organizations on issues related to decentralization and local autonomy, and contribute to the coordination between civil society organizations and local governments.
- b) Provision of Technical assistance joint with AMHON, TSC, Secretary of Human Rights, Justice, Governance and Decentralization (SDHJGD) and SEFIN through the Municipal Integrated Management System Project (SAMI) through workshops, and also trainings provided to employees and municipal officials who work in financial, accounting areas, and the UFIM.
- c) Exchanging information through discussion groups among the Secretary of Natural Resources and Environment (SERNA) the Ministry of Human Rights, Justice, Governance and Decentralization (SDHJGD) and ONGs on topics of

interest for civil society in the area of decentralization, such as: protected areas, non-formal education, human rights and forestry issues.

- d) Continued implementation of the Decentralization Observatory to inform about Decentralization and Municipal Autonomy; as of June 30 web site counts 1,463,107 users visit and 910 institutional users receive informative emails twice a week.

4.2 Laws and Public Policies: Advocacy and Implementation

Highlighted results for the reported period are:

- a) Submitted to the SDHJGD of the draft Decentralization Law and the Regulations of L-CAM which were socialized and agreed upon in the Interinstitutional Commission for State Decentralization. This has meant work meetings with the Commission. In relation to Regulation of L-CAM it is expecting its approval by the Minister Chan Castillo and with respect to the decentralization law is expected that the executive power send it to the national congress.
- b) Approved the Performance Evaluation Manuals in the six (6) municipalities of MUNASBAR and two (2) Manuals for an equal number of municipalities of MANOFM according to the Municipal Service Law. The manuals will contribute that municipalities comply with the implementation of the Municipal Administrative Career Law.
- c) Twelve municipalities of MUNASBAR, MANOFM, MANSUCOPA and MAMLESIP approved the administrative legal mediation according to the Municipal Law for recovery tax arrears, supporting to reach the target of the result according with indicator 2.3 related to the implementation of the law.

Public Policies:

- a) Civil Society Organizations and Local Government Representatives of MANSUCOPA and MAMSA trained in the formulation of Local Public Policies in their respective areas of influence. The public policies subject to discussion for elaboration were: burning and logging, water and sanitation services and

Treatment and disposal of waste. CSOs involved were: Network of patronages, Water Councils, Citizens Commission of Transparency, Departmental Human Rights Commissioner, NGOs and Representatives of Local Governments.

Law implementation:

- a) Twelve Municipal authorities showed political will for the implementation of the administrative legal mediation of tax arrears and have collected the amount of **L 141,035.55** of a total debt identified of **L 8,030,380.29** representing **1.75%** recovered.
- b) 39 municipal accountability and project execution reports were approved. This promotes compliance with the TSC and SDHJGD for processing the transfer of funds from the central government and support citizen participation and strengthens transparency and accountability to the population.

4.3 Workshops, Technical Assistance and Others activities:

During the period, workshops were performed on topics such as: Tributary Fiscal Policy, Accountability and Internal Controls, Municipal Service Law, Operation of the Social Observatory of Decentralization, Formulation of Public Policy, and importance of parliamentary procedures in the operation of the Municipal Corporations and Civil Society, protected areas and also the activities regarding with the installation and organization of the Municipal Grant Challenge or Result 4.

These activities included:

- a) Representatives of CSOs were informed about the actual situation of Protected Areas in Honduras related with the following issues: Citizen Security in the protected areas, legal security for protected areas, sustainability of protected areas and climate change; This activity contributes to increase the capacities of CSOs to provide ideas that allow integrate, give coherence and coordinate efforts with local governments for efficiency and effectiveness in management of protected areas under an approach of decentralization.
- b) Representative of Local governments have the minimum tools required to provide guidance on the tax issues, specifically for the improved collection of

revenue through a better management of taxpayers subject to recovery of arrears.

- c) Local government's efficient and transparent financial management and the modernization of financial administration was promoted through the implementation of the SAFT system. This has been done through Technical assistance jointly with the AMHON and advocacy for the political will of the municipal authorities.
- d) Employees and municipal authorities of MUNASBAR and MANOFM were trained for implementation of the Performance Evaluation Manual according to the L-CAM to identify training and development needs of employees and define the merit and rewards system.
- e) Promoted the updating of the tax arrears to contribute with the implementation of the administrative and Legal Mediations process for tax arrears to comply with the application of the law of municipalities in respect to the recovery of arrears.
- f) Promoted the updating of the municipal tax base to strengthen municipal financial autonomy.
- g) Promoted the recovery of tax arrears through the legal mediation achieving exceed expectations recovery.
- h) A proposal for recovery of tax arrears with the participation of civil society was elaborated by the coordinators of the results 2 and 3.
- i) The Grant Manual of the Municipal Grant Challenge or result 4 also the indicators according with the PMP were elaborated and submitted for approval of USAID, as a result the indicators of the result 4 included in the PMP were approved by the USAID but the Grant Manual is still under review.
- j) The Municipal Grant Challenge (Result 4) was presented regionally through two launch events coordinated with USAID-NEXOS.
- k) The evaluation of administrative and financial capabilities of 13 municipal associations that compete for the Result 4 fund was done getting 9 municipal associations that approved it.

- l) Technical Teams of the Municipal Grant Challenge (Result 4) and the project Improving Municipal Management for Public Safety and Violence Prevention funded by USAID through impacts program, held meetings aimed to identify actions of coordination at the municipal associations of MAMLESIP y MAMSUCOPA and knowing the processes of both program. This is for replication of the activities and projects that have been developed for the project "Improving Municipal Management for Public Safety and Violence Prevention" and in which case those can be funded by the Result 4.

4.4 Communications:

The main achievement related to the communications area is related with the operation of the Decentralization Observatory and the development of activities that promote knowledge and access to information such as: the monitoring of municipal transfers from the Central Government to the Municipal Governments, laws, decrees and others to be available to the public and reproduction of promotional material.

Activities during the reporting period have included:

- a) Strengthened the connections between strategic allies (AMHON, SDHJGD/DD, Municipalities and Municipal associations) through timely dissemination of valuable information on current subjects of interest through the webpage. The information support to the above is: Reports of the Progress in the process of approving laws according with the legal framework of decentralization, report of transfer payment to municipalities, project newsletters, legislative agendas, events, reports from consulting among others.
- b) Informed the general population about the progress of Decentralization in Honduras through news, videos, law initiatives, public policies, press releases, informative alerts of the legislative and executive agendas and newsletters.
- c) Processed quarterly reports with the information provided by the SDHJGD, SEFIN, Municipalities and AMHON, on payments made by the Central

Government to Municipalities for Municipal Transfers according to Article 91 of the Municipalities Law and General Income budget 2015.

- d) The website has been currently under construction due to the new web portal dedicated to inform the population on financial indicators and municipal accountability of the DEE's municipalities.

Project Visibility Material:

- a) Has been developed and disseminated the semiannual newsletter 2015 that collects relevant information on achievements of DEE Project, interviews with binding to the process of decentralization and local autonomy actors. Additionally, have been disseminated two digital newsletter monthly since, January- June

V. Gender

During the period, actions were oriented towards motivating women's participation in different activities, therefore has been achieved involve the following: Municipal Commissioners, Municipal Women's Office Coordinators (OMM), Women Councilors, Municipal Secretaries, women municipal treasurers, Women Mayors and Vice-Mayors, Women in Municipal Commissions, Women's Network of Transparency Commissions who participated in different events, trainings, and discussions.

On financial issues, local authorities have promoted the participation of women in the administration of the budget cycle. Specifically, formulating budget implementation activities with a gender equity focus allocating resources to tend to women issues in the municipal budget. For example: this report verifies if the municipal accountability reports and project execution reports include, or not, activities that benefit women. It also verifies their participation in such activities, through the participants list. If participation is limited, advocacy actions are set forward to promote their inclusion.

Training and others events or activities report to date **261** participants from January to June 2015; **125** women **(48%)** and **136** men **(52%)**. Participation between women and men has been kept in the 40%-60% ranges as set by the program targets, this tendency is acceptable.

Participation of Men and Women at events and training

| Activity | Women | % | Men | % | Total |
|--------------|------------|---------------|------------|---------------|------------|
| Other events | 41 | 50.61% | 40 | 49.39% | 81 |
| Training | 84 | 46.66% | 96 | 53.33% | 180 |
| Total | 125 | 47.89% | 136 | 52.11% | 261 |

Source: List of participants and training record

VI. Obstacles

In the period following obstacles are reported:

- a) Municipal corporations of two municipalities that integrate MANOFM did not express their political will for approve the performance evaluation manual.
- b) Absence of political will by the executive branch, in the presentation of Draft Law on Decentralization to the legislature for its approval.

VII. Main activities for next period

Important activities are foreseen for next semester in the POA 2015 approved by the donor agency highlights the following:

- Advocacy for the Approval of ten Human Resources Management Manuals and two Performance Evaluation Manuals and the implementation of the Law on State Contracts.
- Development of the consulting "Perceptions of Civil Society on decentralization and municipal autonomy."
- Workshops about formulation of local and regional public policies, Accountability GL, and Recovery of tax arrears with the support of CSCs, Municipal Associations and Municipalities.

- Identify the Municipal Associations and the municipalities that will be grantee with result 4: Municipal Grant Challenge funds.
- Monitoring and follow-up to the technical and financial implementation of the funds granted according with de MGC

VIII. ANNEXES

Annex 1

FEDERATION OF NON GOVERNMENTAL ORGANIZATIONS FOR THE DEVELOPMENT OF HONDURAS
FOPRIDEH
SUMMARY OF EXPENSES PARTIAL
DECENTRALIZATION ENABLING ENVIROMANT (DEE)
PERIOD: JANUARY - JUNE 2015
VALUE IN DOLLARS (Monthly Variation Lps of \$1,00)

| Budget Line | Executed January | Executed February | Executed March | Executed April | Executed May | Executed June | TOTAL executed (January - June 2015) |
|--|---------------------|----------------------|-------------------|-------------------|------------------|------------------|---|
| Result 1: Comprehensive legal framework for increased municipal autonomy strengthened | 4,338.49 | 9,584.48 | 8,283.94 | 9,258.32 | 6,801.29 | 8,275.77 | 46,542.29 |
| Result 2: Legal framework for municipal fiscal autonomy strengthened | 7,345.75 | 9,241.23 | 6,989.07 | 11,854.92 | 8,018.01 | 7,359.46 | 50,808.44 |
| Result 3: Cross-cutting actions of civil society participation in the decentralization processes increased | 3,648.43 | 3,533.39 | 6,417.59 | 5,862.98 | 4,675.89 | 7,563.88 | 31,702.17 |
| Sub-total (Result 1, 2 and 3) | 15,332.67 | 22,359.10 | 21,690.61 | 26,976.21 | 19,495.19 | 23,199.11 | 129,052.89 |
| Result 4: Municipal Grant Challenge | - | - | - | 6,173.26 | 18,482.59 | 15,092.94 | 39,748.78 |
| Subtotal | 15,332.67 | 22,359.10 | 21,690.61 | 33,149.47 | 37,977.78 | 38,292.05 | 168,801.68 |
| FOPRIDEH COST SHARE AMOUNT | 2,993.82 | 2,940.59 | 6,148.46 | 2,678.31 | 2,787.30 | 2,662.73 | 20,211.21 |
| TOTAL | 18,326.50 | 25,299.69 | 27,839.07 | 35,827.78 | 40,765.09 | 40,954.78 | 189,012.89 |

Certify that all these expenses have been used according to the agreement and also in concurrence with the manuals of procedures of FOPRIDEH

BY:

TITLE:

DATE:

Annex 2

| Sheet Control Assistance Participants to Events or Training Programs | | | | | | | | | | | | | | | | | |
|--|--|---------------------|--|----|-------|-----|-----|-----------------------|----------------------|-------|----------------------------|-------------|------------|-----------|---|----------------|---------------------|
| Trainings (16hrs or more) | | Date | Integration of Workshops and Origin (The Σ of G to Q = F) | | | | | | | | | | | | | | |
| | | | Gender | | | | | # according to action | | | # according to participant | | | | # according to Organization/Institution | | |
| | | | Absolute | | | % | | In Training | Technical Assistance | Other | Youth | Technicians | Directives | Officials | Affiliates | Non Affiliates | Public Institutions |
| | | | M | H | TOTAL | M | H | | | | | | | | | | |
| No | Themes | | | | | | | | | | | | | | | | |
| 1 | Accountability and social audit Workshop | 11-12 of March 2015 | 13 | 21 | 34 | 38% | 62% | 34 | | | 9 | 11 | 14 | 9 | 4 | 12 | 9 |
| 2 | Tributary Fiscal Policy Workshop | 18-19 of March 2015 | 6 | 15 | 21 | 29% | 71% | 21 | | | 5 | 2 | 14 | 5 | - | 13 | 1 |
| 3 | Law on State Contracts and municipal law Workshop. | 24-25 of March 2015 | 11 | 22 | 33 | 33% | 67% | 33 | | | | | | 33 | | | |
| 4 | Accountability GL Workshop | 13-17 of April 2015 | 22 | 12 | 34 | 65% | 35% | 34 | | | | | | | | | 34 |
| 5 | Public policies in Mansucopa Workshop | 22-23 of April 2015 | 8 | 14 | 22 | 36% | 64% | 22 | | | | 7 | 3 | 12 | 8 | 3 | 11 |
| 6 | Decentralization, Municipal Management and Civil Society | 13-14 of May 2015 | 24 | 12 | 36 | 67% | 33% | 36 | | | *11 | 8 | 8 | 20 | 3 | 8 | 6 |
| | TOTAL | | 84 | 96 | 180 | 47% | 53% | 180 | - | - | 14 | 28 | 39 | 79 | 15 | 36 | 61 |